TITLE 65 STATE LOTTERY COMMISSION

Emergency Rule

LSA Document #10-785(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 0261. Statutory authority: <u>IC 4-30-3-9</u>. Effective December 21, 2010.

SECTION 1. The name of the scratch-off game number 0261 is "\$125,000 Taxes Paid".

SECTION 2. Tickets in scratch-off game number 0261 shall sell for five dollars (\$5) per ticket, unless otherwise adjusted by temporary price reductions or other promotional activities conducted or authorized by the commission.

SECTION 3. (a) Each ticket in scratch-off game number 0261 shall contain a total of twenty-five (25) play symbols and a total of twenty (20) prize symbols under a scratch-off material covering the game play data area.

(b) Each play symbol includes a caption that corresponds with and verifies the play symbol as follows:

1	2	3	4	5	6	7	8	9	10	
ONE	THO	THR	FOR	FIV	SIX	SVN	EGT	NIN	TEN	
11	12	13	14	15	16	17	18	19	20	
ELV	TLV	TRN	FRN	FTN	SXT	SVT	ETN	NTN	THY	
21	22	23	24	25	26	27	28	29	< 3>	2
THN	THT	THR	THE	THV	THS	TSN	THE	TNI	HIN	HINALL

(c) Each prize symbol includes a caption that corresponds with and verifies the prize symbol as follows:

\$3.00	\$5.00	\$10.00	\$15.00	
THREE	FIVE	TEN	FIFTEEN	
\$20.00	\$25.00	\$40.00	\$50.00	\$100
THENTY	THY FIVE	FORTY	FIFTY	ONE HUN
\$500	\$1,000	\$4,000	\$10,000	\$125,000
FIVE HUN	ONE THOU	FOR THOU	TEN THOU	ONEHUN25THOU

- (d) If a question arises as to a play or prize symbol, the caption that corresponds with the play or prize symbol will be used for final clarification.
- (e) The game play data area of each ticket in scratch-off game number 0261 shall be divided into two (2) distinct game areas as follows:
 - (1) An area labeled "WINNING NUMBERS" that contains five (5) play symbols.
 - (2) An area labeled "YOUR NUMBERS" that contains twenty (20) play symbols and twenty (20) prize symbols that correspond with and appear below each play symbol.

SECTION 4. The:

- (1) retailer validation code;
- (2) game/pack/ticket number; and
- (3) validation number:

that appears [sic, appear] on each ticket in scratch-off game number 0261 are for commission or retailer use only and cannot be used or played as a play or prize symbol to win a prize.

SECTION 5. (a) To play a ticket in scratch-off game number 0261, the ticket must be validly purchased and the scratch-off material covering the game play data area must be fully removed.

(b) If any of the play symbols in the area labeled "YOUR NUMBERS" match any of the play symbols in the area labeled "WINNING NUMBERS", the ticket may be redeemed for a prize in the amount represented by the prize symbol that is located below and corresponds with the matching play symbol.

(c) If the " (BILL) play symbol is revealed in the area labeled "YOUR NUMBERS", the ticket

may be redeemed for a prize in the amount represented by the prize symbol that is located below and corresponds with the play symbol.

(d) If the " (STAR) play symbol is revealed in the area labeled "YOUR NUMBERS", the ticket

may be redeemed for all twenty (20) prize amounts represented by the prize symbols on the ticket.

SECTION 6. (a) The approximate number of possible prizes and the estimated odds for each prize level are as follows:

PRIZE	ODDS 1 IN:	# OF WINNERS
\$5	9.52	315,000
\$10	10.81	277,500
\$15	200.00	15,000
\$20	25.00	120,000
\$40	282.35	10,625
\$50	266.67	11,250
\$100	352.94	8,500
\$500	6,000.00	500
\$1,000	8,571.43	350
\$4,000	250,000.00	12
\$10,000	250,000.00	12
\$125,000 Taxes Paid	600,000.00	5
TOTAL	3.95	758,754

Total value of all prizes*: \$10,453,111

Prize payout: 69.69% Overall odds: 1 in 3.95

Approximate print quantity: 3,000,000 (+1%/-3%)

(b) The approximate number of prizes and the estimated odds provided in subsection (a) are

calculated based on an approximate print quantity. The actual quantity of tickets will vary from the approximate print quantity of tickets within a range of minus three percent (-3%) to plus one percent (+1%). The actual number of prizes and the odds for each prize amount will vary depending on the actual quantity of tickets.

(c) If the print quantity is changed during production of this game or due to subsequent reorders of the game, the ratio of prizes and total value of all prizes to the print quantity will be proportionately maintained so that the overall odds and prize payout percentage will approximate the values provided in subsection (a).

SECTION 7. The commission will pay standard federal and state withholding taxes on all one hundred twenty-five thousand dollar (\$100,000) [sic] prizes, which increases the total value of the top prize to approximately one hundred seventy-four thousand five hundred twenty-two dollars (\$174,522). The prize winner shall be responsible for all other tax liabilities on the top prize or any other prize amount.

SECTION 8. This document expires sixty (60) days after the last claim date in scratch-off game 0261.

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